STATEMENT OF PURPOSE

RS20028C1

This legislation makes technical corrections to the motor fuels tax:

Section 1 adds ethanol and natural gasoline to the definition of petroleum products.

Sections 2 and 3 change the terms gasoline and aircraft engine fuel to motor fuels.

Sections 4 and 5 change the term vendor to distributor.

Sections 6, 7, and 8 change the term gasoline, aircraft engine fuel, or special fuel to motor fuels. Motor fuel is a defined term in the statute.

FISCAL NOTE

None.



Name: Dan John

Office: State Tax Commission

Phone: (208) 334-7544